

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, SCHEDULE 12. (See end of Document for details)

SCHEDULES

SCHEDULE 12

Section 60.

PROVISION OF SERVICES THROUGH AN INTERMEDIARY

PART I

APPLICATION OF THIS SCHEDULE

Engagements to which this Schedule applies

1

F1

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Textual Amendments

F1 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Worker treated as receiving Schedule E income

2

F2

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Textual Amendments

F2 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Conditions of liability where intermediary is a company

3

F3

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Textual Amendments

F3 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Conditions of liability where intermediary is a partnership

4

F4

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Textual Amendments

F4 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Conditions of liability where intermediary is an individual

5 **F5**

Textual Amendments

F5 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Exception of certain payments subject to deduction of tax

6 **F6**

Textual Amendments

F6 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

PART II

THE DEEMED SCHEDULE E PAYMENT

Calculation of deemed Schedule E payment

7 **F7**

Textual Amendments

F7 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Reimbursed expenses

7A **F8**

Textual Amendments

F8 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

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Treatment of mileage allowances

7B F9

Textual Amendments

F9 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Treatment of payments made under construction industry scheme

8 F10

Textual Amendments

F10 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Apportionments

9 F11

Textual Amendments

F11 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Application of Schedule E rules

10 F12

Textual Amendments

F12 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Application of Income Tax Acts in relation to deemed Schedule E payment

11 F13

Textual Amendments

F13 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

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PART III

SUPPLEMENTARY PROVISIONS

Earlier date of deemed Schedule E payment in certain cases

12 F14

Textual Amendments

F14 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Relief in case of distributions by intermediary

13 F15

Textual Amendments

F15 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Provisions applicable to multiple intermediaries

14 F16

Textual Amendments

F16 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Multiple intermediaries: avoidance of double-counting

15 F17

Textual Amendments

F17 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Multiple intermediaries: joint and several liability for PAYE deductions

16 F18

Textual Amendments

F18 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

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Calculation of profits of intermediary: deduction for deemed Schedule E payment

F1917.....

Textual Amendments

F19Sch. 12 para. 17 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 467, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

Calculation of profits of intermediary: special rules for partnerships

F2018.....

Textual Amendments

F20Sch. 12 para. 18 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 467, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

Meaning of “associat”e

19F21.....

Textual Amendments

F21Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 8 Pt. 1 (with Sch. 7)

Meaning of “the Inland Revenu”e

20F22.....

Textual Amendments

F22Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 8 Pt. 1 (with Sch. 7)

Interpretation

21F23.....

Textual Amendments

F23Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 8 Pt. 1 (with Sch. 7)

Transitional provisions: general

22F24.....

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Textual Amendments

F24 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Transitional provisions: deemed discontinuance of business

23 **F25**

Textual Amendments

F25 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Saving for provisions relating to agency workers

24 **F26**

Textual Amendments

F26 Sch. 12 paras. 1-16, 19-24 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 8 Pt. 1** (with Sch. 7)

Changes to legislation:

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